

GENERAL RATES OF TAX 1960-61 INCOME YEAR**Individuals:****Total Taxable income:**

Not less than
£

Not more than
£

Tax on Total Taxable Income:

£ S d

Nil	+	1 d for each £	
0 8 4	+	3 d for each £ over	100
1 0 10	+	7 d for each £ over	150
2 10 0	+	11 d for each £ over	200
4 15 10	+	15 d for each £ over	250
7 18 4	+	20 d for each £ over	300
16 5 0	+	26 d for each £ over	400
27 1 8	+	30 d for each £ over	500
39 11 8	+	34 d for each £ over	600
53 15 0	+	38 d for each £ over	700
69 11 8	+	42 d for each £ over	800
87 1 8	+	46 d for each £ over	900
106 5 0	+	52 d for each £ over	1000
149 11 8	+	59 d for each £ over	1200
198 15 0	+	65 d for each £ over	1400
252 18 4	+	71 d for each £ over	1600
312 1 8	+	77 d for each £ over	1800
376 5 0	+	85 d for each £ over	2000
517 18 4	+	92 d for each £ over	2400
671 5 0	+	99 d for each £ over	2800
836 5 0	+	105 d for each £ over	3200
1011 5 0	+	111 d for each £ over	3600
1196 5 0	+	117 d for each £ over	4000
1391 5 0	+	124 d for each £ over	4400
1701 5 0	+	132 d for each £ over	5000
2251 5 0	+	139 d for each £ over	6000
3409 11 8	+	145 d for each £ over	8000
4617 18 4	+	152 d for each £ over	10000
8417 18 4	+	160 d for each £ over	16000

Tax threshold £105

Age Allowance:

Persons of pensionable age ie. men over 65 years and women over 60 years who were residents of Australia for the whole of the year of income are not required to pay tax unless their taxable income exceeded £442. For a taxpayer who contributes to the support of his/her spouse (where both fulfil the requirement of residence) no tax is payable unless the combined taxable income exceeds £884. 'Shading-in' provisions limited the tax payable by single aged persons with income from £442 to £502 to 45% of the excess over £442. For aged married couples whose combined taxable income was between £884 and £1236 the tax payable was limited to 45% of the excess over £884.

Dependant Deductions:

Spouse, daughter/housekeeper £143
Housekeeper £143

Parent, parent-in-law	£143
Invalid relative	£91

NOTE : If a dependant derives separate net income, the deduction is reduced -

- For spouse or daughter/housekeeper - by £2 for every £1 that separate net income exceeds £65.
- For parent/parent-in-law - by the amount of separate net income.
- For invalid relative - by the amount of pension or government assistance plus £2 for every £1 that other income exceeds £52.

Zone and Overseas Locality Rebates:

Zone A £270 plus 50 percent of rebates for dependants (including notional rebates for dependant children and students), housekeeper and sole parents

Zone B £45 plus 1/12 of rebates for dependants (including notional rebates for dependant children and students), housekeeper and sole parents

Overseas forces : Same as Zone A

Notional Child Rebates:

One child under 16, not being a student	£91
Each other child under 16, not being a student	£65
Student child	£91

NOTE : If a dependant derives separate net income, the deduction is reduced by £2 for every £1 that separate net income exceeds £52.

General Concessional Deductions:

	<u>Limits</u>
(1) Medical expenses including optical, therapeutical, etc *.	£150 each taxpayer and dependants
(2) Dental expenses *	£30 for each taxpayer and dependant, but included in the £150 for medical expenses
(3) Funeral expenses	£30 each bereavement
(4) Life assurance and superannuation	£400
(5) Education expenses	£100 each dependant
(6) Rates and land taxes	No limit
(7) Payments to medical and hospital funds	No limit

* The above limit does not apply to medical expenses incurred by a taxpayer who has attained the age of 65 years where the expenses are in respect of himself or his spouse, provided she has also attained the age of 65 years.

GENERAL RATES OF TAX 1961-62 INCOME YEAR**Individuals:****Total Taxable income:****Tax on Total Taxable Income:**

Not less than £	Not more than £	£	S	d	
0	100	Nil	+	1 d for each £	
100	150	0	8	4 + 3 d for each £ over	100
150	200	1	0	10 + 7 d for each £ over	150
200	250	2	10	0 + 11 d for each £ over	200
250	300	4	15	10 + 15 d for each £ over	250
300	400	7	18	4 + 20 d for each £ over	300
400	500	16	5	0 + 26 d for each £ over	400
500	600	27	1	8 + 30 d for each £ over	500
600	700	39	11	8 + 34 d for each £ over	600
700	800	53	15	0 + 38 d for each £ over	700
800	900	69	11	8 + 42 d for each £ over	800
900	1,000	87	1	8 + 46 d for each £ over	900
1,000	1,200	106	5	0 + 52 d for each £ over	1000
1,200	1,400	149	11	8 + 59 d for each £ over	1200
1,400	1,600	198	15	0 + 65 d for each £ over	1400
1,600	1,800	252	18	4 + 71 d for each £ over	1600
1,800	2,000	312	1	8 + 77 d for each £ over	1800
2,000	2,400	376	5	0 + 85 d for each £ over	2000
2,400	2,800	517	18	4 + 92 d for each £ over	2400
2,800	3,200	671	5	0 + 99 d for each £ over	2800
3,200	3,600	836	5	0 + 105 d for each £ over	3200
3,600	4,000	1011	5	0 + 111 d for each £ over	3600
4,000	4,400	1196	5	0 + 117 d for each £ over	4000
4,400	5,000	1391	5	0 + 124 d for each £ over	4400
5,000	6,000	1701	5	0 + 132 d for each £ over	5000
6,000	8,000	2251	5	0 + 139 d for each £ over	6000
8,000	10,000	3409	11	8 + 145 d for each £ over	8000
10,000	16,000	4617	18	4 + 152 d for each £ over	10000
16,000	over	8417	18	4 + 160 d for each £ over	16000

Tax threshold £105

NOTE : A rebate of tax equal to 5 percent of the tax payable (before the allowance of any other rebate or any credit) is deductible from the amount tax payable.

Age Allowance:

Persons of pensionable age ie. men over 65 years and women over 60 years who were residents of Australia for the whole of the year of income are not required to pay tax unless their taxable income exceeded £455. For a taxpayer who contributes to the support of his/her spouse (where both fulfil the requirement of residence) no tax is payable unless the combined taxable income exceeds £910. 'Shading-in' provisions limited the tax payable by single aged persons with income from £455 to £520 to 45% of the excess over £455. For aged married couples whose combined taxable income was between £910 and £1293 the tax payable was limited to 45% of the excess over £910.

Dependant Deductions:

Spouse, daughter/housekeeper	£143
Housekeeper	£143
Parent, parent-in-law	£143
Invalid relative	£91

NOTE : If a dependant derives separate net income, the deduction is reduced -

- For spouse or daughter/housekeeper - by £2 for every £1 that separate net income exceeds £65.
- For parent/parent-in-law - by the amount of separate net income.
- For invalid relative - by the amount of pension or government assistance plus £2 for every £1 that other income exceeds £52.

Zone and Overseas Locality Rebates:

Zone A	£270 plus 50 percent of rebates for dependants (including notional rebates for dependant children and students), housekeeper and sole parents
Zone B	£45 plus 1/12 of rebates for dependants (including notional rebates for dependant children and students), housekeeper and sole parents

Overseas forces : Same as Zone A

Notional Child Rebates:

One child under 16, not being a student	£91
Each other child under 16, not being a student	£65
Student child	£91

NOTE : If a dependant derives separate net income, the deduction is reduced by £2 for every £1 that separate net income exceeds £52.

General Concessional Deductions:

	<u>Limits</u>
(1) Medical expenses including optical, therapeutical, etc *.	£150 each taxpayer and dependants
(2) Dental expenses *	Allowable in full subject to limit placed on medical expenses
(3) Funeral expenses	£30 each bereavement
(4) Life assurance and superannuation	£400
(5) Education expenses	£100 each dependant
(6) Rates and land taxes	No limit
(7) Payments to medical and hospital funds	No limit

* The above limit does not apply to medical expenses incurred by a taxpayer who has attained the age of 65 years where the expenses are in respect of himself or his spouse, provided she has also attained the age of 65 years.

GENERAL RATES OF TAX 1962-63 INCOME YEAR**Individuals:****Total Taxable income:**

Not less than	Not more than
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£	£
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0	100
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100	150
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150	200
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200	250
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250	300
-----	-----

300	400
-----	-----

400	500
-----	-----

500	600
-----	-----

600	700
-----	-----

700	800
-----	-----

800	900
-----	-----

900	1,000
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1,000	1,200
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1,200	1,400
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1,400	1,600
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1,600	1,800
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1,800	2,000
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2,000	2,400
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2,400	2,800
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2,800	3,200
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3,200	3,600
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3,600	4,000
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4,000	4,400
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4,400	5,000
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5,000	6,000
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6,000	8,000
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8,000	10,000
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10,000	16,000
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16,000	over
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Tax threshold	£105
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Tax on Total Taxable Income:

£	S	d
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Nil	+	1 d for each £
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0	8	4	+	3 d for each £ over	100
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1	0	10	+	7 d for each £ over	150
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2	10	0	+	11 d for each £ over	200
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4	15	10	+	15 d for each £ over	250
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7	18	4	+	20 d for each £ over	300
---	----	---	---	----------------------	-----

16	5	0	+	26 d for each £ over	400
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27	1	8	+	30 d for each £ over	500
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39	11	8	+	34 d for each £ over	600
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53	15	0	+	38 d for each £ over	700
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69	11	8	+	42 d for each £ over	800
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87	1	8	+	46 d for each £ over	900
----	---	---	---	----------------------	-----

106	5	0	+	52 d for each £ over	1000
-----	---	---	---	----------------------	------

149	11	8	+	59 d for each £ over	1200
-----	----	---	---	----------------------	------

198	15	0	+	65 d for each £ over	1400
-----	----	---	---	----------------------	------

252	18	4	+	71 d for each £ over	1600
-----	----	---	---	----------------------	------

312	1	8	+	77 d for each £ over	1800
-----	---	---	---	----------------------	------

376	5	0	+	85 d for each £ over	2000
-----	---	---	---	----------------------	------

517	18	4	+	92 d for each £ over	2400
-----	----	---	---	----------------------	------

671	5	0	+	99 d for each £ over	2800
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836	5	0	+	105 d for each £ over	3200
-----	---	---	---	-----------------------	------

1011	5	0	+	111 d for each £ over	3600
------	---	---	---	-----------------------	------

1196	5	0	+	117 d for each £ over	4000
------	---	---	---	-----------------------	------

1391	5	0	+	124 d for each £ over	4400
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1701	5	0	+	132 d for each £ over	5000
------	---	---	---	-----------------------	------

2251	5	0	+	139 d for each £ over	6000
------	---	---	---	-----------------------	------

3409	11	8	+	145 d for each £ over	8000
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4617	18	4	+	152 d for each £ over	10000
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8417	18	4	+	160 d for each £ over	16000
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NOTE : A rebate of tax equal to 5 percent of the tax payable (before the allowance of any other rebate or any credit) is deductible from the amount tax payable.

Age Allowance:

Persons of pensionable age ie. men over 65 years and women over 60 years who were residents of Australia for the whole of the year of income are not required to pay tax unless their taxable income exceeded £455. For a taxpayer who contributes to the support of his/her spouse (where both fulfil the requirement of residence) no tax is payable unless the combined taxable income exceeds £910. 'Shading-in' provisions limited the tax payable by single aged persons with income from £455 to £520 to 45% of the excess over £455. For aged married couples whose combined taxable income was between £910 and £1293 the tax payable was limited to 45% of the excess over £910.

Dependant Deductions:

Spouse, daughter/housekeeper	£143
Housekeeper	£143
Parent, parent-in-law	£143
Invalid relative	£91

NOTE : If a dependant derives separate net income, the deduction is reduced -

- For spouse or daughter/housekeeper - by £2 for every £1 that separate net income exceeds £65.
- For parent/parent-in-law - by the amount of separate net income.
- For invalid relative - by the amount of pension or government

assistance plus £2 for every £1 that other income exceeds £52.

Zone and Overseas Locality Rebates:

Zone A £270 plus 50 percent of rebates for dependants (including notional rebates for dependant children and students), housekeeper and sole parents

Zone B £45 plus 1/12 of rebates for dependants (including notional rebates for dependant children and students), housekeeper and sole parents

Overseas forces : Same as Zone A

Notional Child Rebates:

One child under 16, not being a student	£91
Each other child under 16, not being a student	£65
Student child	£91

NOTE : If a dependant derives separate net income, the deduction is reduced by £2 for every £1 that separate net income exceeds £52.

General Concessional Deductions:

	<u>Limits</u>
(1) Medical expenses including optical, therapeutical, etc *.	£150 each taxpayer and dependants
(2) Dental expenses *	Allowable in full subject to limit placed on medical expenses
(3) Funeral expenses	£30 each bereavement
(4) Life assurance and superannuation	£400
(5) Education expenses	£100 each dependant
(6) Rates and land taxes	No limit
(7) Payments to medical and hospital funds	No limit

* The above limit does not apply to medical expenses incurred by a taxpayer who has attained the age of 65 years where the expenses are in respect of himself or his spouse, provided she has also attained the age of 65 years.

GENERAL RATES OF TAX 1963-64 INCOME YEAR**Individuals:****Total Taxable income:****Tax on Total Taxable Income:**

Not less than	Not more than				
£	£	£	s	d	
0	100	Nil	+	1 d for each £	
100	150	0	8	4 + 3 d for each £ over	100
150	200	1	0	10 + 7 d for each £ over	150
200	250	2	10	0 + 11 d for each £ over	200
250	300	4	15	10 + 15 d for each £ over	250
300	400	7	18	4 + 20 d for each £ over	300
400	500	16	5	0 + 26 d for each £ over	400
500	600	27	1	8 + 30 d for each £ over	500
600	700	39	11	8 + 34 d for each £ over	600
700	800	53	15	0 + 38 d for each £ over	700
800	900	69	11	8 + 42 d for each £ over	800
900	1,000	87	1	8 + 46 d for each £ over	900
1,000	1,200	106	5	0 + 52 d for each £ over	1000
1,200	1,400	149	11	8 + 59 d for each £ over	1200
1,400	1,600	198	15	0 + 65 d for each £ over	1400
1,600	1,800	252	18	4 + 71 d for each £ over	1600
1,800	2,000	312	1	8 + 77 d for each £ over	1800
2,000	2,400	376	5	0 + 85 d for each £ over	2000
2,400	2,800	517	18	4 + 92 d for each £ over	2400
2,800	3,200	671	5	0 + 99 d for each £ over	2800
3,200	3,600	836	5	0 + 105 d for each £ over	3200
3,600	4,000	1011	5	0 + 111 d for each £ over	3600
4,000	4,400	1196	5	0 + 117 d for each £ over	4000
4,400	5,000	1391	5	0 + 124 d for each £ over	4400
5,000	6,000	1701	5	0 + 132 d for each £ over	5000
6,000	8,000	2251	5	0 + 139 d for each £ over	6000
8,000	10,000	3409	11	8 + 145 d for each £ over	8000
10,000	16,000	4617	18	4 + 152 d for each £ over	10000
16,000	over	8417	18	4 + 160 d for each £ over	16000

Tax threshold £209

NOTE : A rebate of tax equal to 5 percent of the tax payable (before the allowance of any other rebate or any credit) is deductible from the amount tax payable.

Age Allowance:

Persons of pensionable age ie. men over 65 years and women over 60 years who were residents of Australia for the whole of the year of income are not required to pay tax unless their taxable income exceeded £481. For a taxpayer who contributes to the support of his/her spouse (where both fulfil the requirement of residence) no tax is payable unless the combined taxable income exceeds £910. 'Shading-in' provisions limited the tax payable by single aged persons with income from £481 to £556 to 45% of the excess over £481. For aged married couples whose combined taxable income was between £910 and £1293 the tax payable was limited to 45% of the excess over £910.

The provisions for married couples were extended to apply to a taxpayer qualified by age whose spouse was not so qualified.

Dependant Deductions:

Spouse, daughter/housekeeper	£143
Housekeeper	£143
Parent, parent-in-law	£143
Invalid relative	£91

NOTE : If a dependant derives separate net income, the deduction is reduced -

- For spouse or daughter/housekeeper - by £2 for every £1 that separate net income exceeds £65.
- For parent/parent-in-law - by the amount of separate net income.
- For invalid relative - by the amount of pension or government assistance plus £2 for every £1 that other income exceeds £52.

Zone and Overseas Locality Rebates:

Zone A £270 plus 50 percent of rebates for dependants (including notional rebates for dependant children and students), housekeeper and sole parents

Zone B £45 plus 1/12 of rebates for dependants (including notional rebates for dependant children and students), housekeeper and sole parents

Overseas forces : Same as Zone A

Notional Child Rebates:

One child under 16, not being a student	£91
Each other child under 16, not being a student	£65
Student child	£91

NOTE : If a dependant derives separate net income, the deduction is reduced by £2 for every £1 that separate net income exceeds £52.

General Concessional Deductions:

	<u>Limits</u>
(1) Medical expenses	No limit
(2) Funeral expenses	£50 each bereavement
(3) Life assurance and superannuation	£400
(4) Education expenses	£150 each dependant
(5) Rates and land taxes	No limit
(6) Payments to medical and hospital funds	No limit

GENERAL RATES OF TAX 1964-65 INCOME YEAR

Individuals:

Total Taxable income:

Tax on Total Taxable Income:

Not less than £	Not more than £	£	S	d	
0	100	Nil	+	1 d for each £	
100	150	0	8	4	+ 3 d for each £ over 100
150	200	1	0	10	+ 7 d for each £ over 150
200	250	2	10	0	+ 11 d for each £ over 200
250	300	4	15	10	+ 15 d for each £ over 250
300	400	7	18	4	+ 20 d for each £ over 300
400	500	16	5	0	+ 26 d for each £ over 400
500	600	27	1	8	+ 30 d for each £ over 500
600	700	39	11	8	+ 34 d for each £ over 600
700	800	53	15	0	+ 38 d for each £ over 700
800	900	69	11	8	+ 42 d for each £ over 800
900	1,000	87	1	8	+ 46 d for each £ over 900
1,000	1,200	106	5	0	+ 52 d for each £ over 1000
1,200	1,400	149	11	8	+ 59 d for each £ over 1200
1,400	1,600	198	15	0	+ 65 d for each £ over 1400
1,600	1,800	252	18	4	+ 71 d for each £ over 1600
1,800	2,000	312	1	8	+ 77 d for each £ over 1800
2,000	2,400	376	5	0	+ 85 d for each £ over 2000
2,400	2,800	517	18	4	+ 92 d for each £ over 2400
2,800	3,200	671	5	0	+ 99 d for each £ over 2800
3,200	3,600	836	5	0	+ 105 d for each £ over 3200
3,600	4,000	1011	5	0	+ 111 d for each £ over 3600
4,000	4,400	1196	5	0	+ 117 d for each £ over 4000
4,400	5,000	1391	5	0	+ 124 d for each £ over 4400
5,000	6,000	1701	5	0	+ 132 d for each £ over 5000
6,000	8,000	2251	5	0	+ 139 d for each £ over 6000
8,000	10,000	3409	11	8	+ 145 d for each £ over 8000
10,000	16,000	4617	18	4	+ 152 d for each £ over 10000
16,000	over	8417	18	4	+ 160 d for each £ over 16000

Tax threshold £209

Age Allowance:

Persons of pensionable age ie. men over 65 years and women over 60 years who were residents of Australia for the whole of the year of income are not required to pay tax unless their taxable income exceeded £494. For a taxpayer who contributes to the support of his/her spouse (where both fulfil the requirement of residence) no tax is payable unless the combined taxable income exceeds £936. 'Shading-in' provisions limited the tax payable by single aged persons with income from £494 to £574 to 45% of the excess over £494. For aged married couples whose combined taxable income was between £936 and £1350 the tax payable was limited to 45% of the excess over £936.

Dependant Deductions:

Spouse, daughter/housekeeper	£143
Housekeeper	£143

Parent, parent-in-law	£143
Invalid relative	£91

Rebate reduced by £1 for each £1 that separate net income exceeds £65

Zone and Overseas Locality Rebates:

Zone A £270 plus 50 percent of rebates for dependants (including notional rebates for dependant children and students), housekeeper and sole parents

Zone B £45 plus 1/12 of rebates for dependants (including notional rebates for dependant children and students), housekeeper and sole parents

Overseas forces : Same as Zone A

Notional Child Rebates:

One child under 16, not being a student	£91
Each other child under 16, not being a student	£65
Student child	£91

General Concessional Deductions:

	<u>Limits</u>
(1) Medical expenses	No limit
(2) Funeral expenses	£50 each bereavement
(3) Life assurance and superannuation	£400
(4) Education expenses	£150 each dependant
(5) Rates and land taxes	No limit
(6) Payments to medical and hospital funds	No limit

GENERAL RATES OF TAX 1965-66 INCOME YEAR

Individuals:

Total Taxable income:

Not less than Not more than

\$ \$

1 200

200 300

300 400

400 500

500 600

600 800

800 1,000

1,000 1,200

1,200 1,400

1,400 1,600

1,600 1,800

1,800 2,000

2,000 2,400

2,400 2,800

2,800 3,200

3,200 3,600

3,600 4,000

4,000 4,800

4,800 5,600

5,600 6,400

6,400 7,200

7,200 8,000

8,000 8,800

8,800 10,000

10,000 12,000

12,000 16,000

16,000 20,000

20,000 32,000

32,000 over

Tax on Total Taxable Income:

Nil	+	0.4c for each \$1	
\$	0.80 +	1.2c for each \$1 over \$	200
\$	2.00 +	2.9c for each \$1 over \$	300
\$	4.90 +	4.5c for each \$1 over \$	400
\$	9.40 +	6.1c for each \$1 over \$	500
\$	15.50 +	8.2c for each \$1 over \$	600
\$	31.90 +	10.8c for each \$1 over \$	800
\$	53.50 +	12.5c for each \$1 over \$	1,000
\$	78.50 +	14.2c for each \$1 over \$	1,200
\$	106.90 +	15.9c for each \$1 over \$	1,400
\$	138.70 +	17.6c for each \$1 over \$	1,600
\$	173.90 +	19.3c for each \$1 over \$	1,800
\$	212.50 +	21.6c for each \$1 over \$	2,000
\$	298.90 +	24.6c for each \$1 over \$	2,400
\$	397.30 +	27.1c for each \$1 over \$	2,800
\$	505.70 +	29.6c for each \$1 over \$	3,200
\$	624.10 +	32.1c for each \$1 over \$	3,600
\$	752.50 +	35.4c for each \$1 over \$	4,000
\$	1,035.70 +	38.3c for each \$1 over \$	4,800
\$	1,342.10 +	41.2c for each \$1 over \$	5,600
\$	1,671.70 +	43.8c for each \$1 over \$	6,400
\$	2,022.10 +	46.3c for each \$1 over \$	7,200
\$	2,392.50 +	48.7c for each \$1 over \$	8,000
\$	2,782.10 +	51.7c for each \$1 over \$	8,800
\$	3,402.50 +	55.0c for each \$1 over \$	10,000
\$	4,502.50 +	57.9c for each \$1 over \$	12,000
\$	6,818.50 +	60.4c for each \$1 over \$	16,000
\$	9,234.50 +	63.3c for each \$1 over \$	20,000
\$	16,830.50 +	66.7c for each \$1 over \$	32,000

Tax threshold \$417

NOTE : An additional tax equal to 2.5 percent of the amount of tax
calculated from this table is payable for the 1965-67 financial year.

Age Allowance:

Persons of pensionable age ie. men over 65 years and women over 60 years who were residents of Australia for the whole of the year of income are not required to pay tax unless their taxable income exceeded \$988. For a taxpayer who contributes to the support of his/her spouse (where both fulfil the requirement of residence) no tax is payable unless the combined taxable income exceeds \$1872. 'Shading-in' provisions limited the tax payable by single aged persons with income from \$988 to \$1148 to 45% of the excess over \$988. For aged married couples whose combined taxable income was between \$1872 and \$2700 the tax payable was limited to 45% of the excess over \$1872.

Dependant Deductions:

Spouse, daughter/housekeeper	286
Housekeeper	286
Parent, parent-in-law	286
Invalid relative	182

Rebate reduced by \$1 for each \$4 that separate net income exceeds \$130

Zone and Overseas Locality Rebates:

Zone A \$540 plus 50 percent of rebates for dependants (including notional rebates for dependant children and students), housekeeper and sole parents

Zone B \$90 plus 1/12 of rebates for dependants (including notional rebates for dependant children and students), housekeeper and sole parents

Overseas forces : Same as Zone A

Notional Child Rebates:

One child under 16, not being a student	182
Each other child under 16, not being a student	130
Student child	182

General Concessional Deductions:

	<u>Limits</u>
(1) Medical expenses	No limit
(2) Funeral expenses	\$100 each bereavement
(3) Life assurance and superannuation	\$800
(4) Education expenses	\$300 each dependant
(5) Rates and land taxes	No limit
(6) Payments to medical and hospital funds	No limit

GENERAL RATES OF TAX 1966-67 INCOME YEAR**Individuals:****Total Taxable income:****Tax on Total Taxable Income:**

Not less than \$	Not more than \$	
1	200	Nil
200	300	\$ 0.80 + 0.4c for each \$1 over \$ 200
300	400	\$ 2.00 + 0.4c for each \$1 over \$ 300
400	500	\$ 4.90 + 0.4c for each \$1 over \$ 400
500	600	\$ 9.40 + 0.4c for each \$1 over \$ 500
600	800	\$ 15.50 + 0.4c for each \$1 over \$ 600
800	1,000	\$ 31.90 + 0.4c for each \$1 over \$ 800
1,000	1,200	\$ 53.50 + 0.4c for each \$1 over \$ 1,000
1,200	1,400	\$ 78.50 + 0.4c for each \$1 over \$ 1,200
1,400	1,600	\$ 106.90 + 0.4c for each \$1 over \$ 1,400
1,600	1,800	\$ 138.70 + 0.4c for each \$1 over \$ 1,600
1,800	2,000	\$ 173.90 + 0.4c for each \$1 over \$ 1,800
2,000	2,400	\$ 212.50 + 0.4c for each \$1 over \$ 2,000
2,400	2,800	\$ 298.90 + 0.4c for each \$1 over \$ 2,400
2,800	3,200	\$ 397.30 + 0.4c for each \$1 over \$ 2,800
3,200	3,600	\$ 505.70 + 0.4c for each \$1 over \$ 3,200
3,600	4,000	\$ 624.10 + 0.4c for each \$1 over \$ 3,600
4,000	4,800	\$ 752.50 + 0.4c for each \$1 over \$ 4,000
4,800	5,600	\$ 1,035.70 + 0.4c for each \$1 over \$ 4,800
5,600	6,400	\$ 1,342.10 + 0.4c for each \$1 over \$ 5,600
6,400	7,200	\$ 1,671.70 + 0.4c for each \$1 over \$ 6,400
7,200	8,000	\$ 2,022.10 + 0.4c for each \$1 over \$ 7,200
8,000	8,800	\$ 2,392.50 + 0.4c for each \$1 over \$ 8,000
8,800	10,000	\$ 2,782.10 + 0.4c for each \$1 over \$ 8,800
10,000	12,000	\$ 3,402.50 + 0.4c for each \$1 over \$10,000
12,000	16,000	\$ 4,502.50 + 0.4c for each \$1 over \$12,000
16,000	20,000	\$ 6,818.50 + 0.4c for each \$1 over \$16,000
20,000	32,000	\$ 9,234.50 + 0.4c for each \$1 over \$20,000
32,000	over	\$16,830.50 + 0.4c for each \$1 over \$32,000
Tax threshold		\$417

NOTE : An additional tax equal to 2.5 percent of the amount of tax calculated from this table is payable for the 1966-67 financial year.

Age Allowance:

Persons of pensionable age ie. men over 65 years and women over 60 years who were residents of Australia for the whole of the year of income are not required to pay tax unless their taxable income exceeded \$1070. For a taxpayer who contributes to the support of his/her spouse (where both fulfil the requirement of residence) no tax is payable unless the combined taxable income exceeds \$1980. 'Shading-in' provisions limited the tax payable by single aged persons with income from \$1070 to \$1264 to 45% of the excess over \$1070. For aged married couples whose combined taxable income was between \$1980 and \$2958 the tax payable was limited to 45% of the excess over \$1980.

Dependant Deductions:

Spouse, daughter/housekeeper	\$286
Housekeeper	\$286
Parent, parent-in-law	\$286
Invalid relative	\$182

Rebate reduced by \$1 for each \$4 that separate net income exceeds \$130

Zone and Overseas Locality Rebates:

Zone A \$540 plus 50 percent of rebates for dependants (including notional rebates for dependant children and students), housekeeper and sole parents

Zone B \$90 plus 1/12 of rebates for dependants (including notional rebates for dependant children and students), housekeeper and sole parents

Overseas forces : Same as Zone A

Notional Child Rebates:

One child under 16, not being a student	\$182
Each other child under 16, not being a student	\$130
Student child	\$182

General Concessional Deductions:

	<u>Limits</u>
(1) Medical expenses	No limit
(2) Funeral expenses	\$100 each bereavement
(3) Life assurance and superannuation	\$800
(4) Education expenses	\$300 each dependant
(5) Rates and land taxes	No limit
(6) Payments to medical and hospital funds	No limit

GENERAL RATES OF TAX 1967-68 INCOME YEAR**Individuals:****Total Taxable income:****Tax on Total Taxable Income:**

Not less than	Not more than	
\$	\$	
1	200	Nil
200	300	\$ 0.80 + 0.4c for each \$1 over \$ 200
300	400	\$ 2.00 + 0.4c for each \$1 over \$ 300
400	500	\$ 4.90 + 0.4c for each \$1 over \$ 400
500	600	\$ 9.40 + 0.4c for each \$1 over \$ 500
600	800	\$ 15.50 + 0.4c for each \$1 over \$ 600
800	1,000	\$ 31.90 + 0.4c for each \$1 over \$ 800
1,000	1,200	\$ 53.50 + 0.4c for each \$1 over \$ 1,000
1,200	1,400	\$ 78.50 + 0.4c for each \$1 over \$ 1,200
1,400	1,600	\$ 106.90 + 0.4c for each \$1 over \$ 1,400
1,600	1,800	\$ 138.70 + 0.4c for each \$1 over \$ 1,600
1,800	2,000	\$ 173.90 + 0.4c for each \$1 over \$ 1,800
2,000	2,400	\$ 212.50 + 0.4c for each \$1 over \$ 2,000
2,400	2,800	\$ 298.90 + 0.4c for each \$1 over \$ 2,400
2,800	3,200	\$ 397.30 + 0.4c for each \$1 over \$ 2,800
3,200	3,600	\$ 505.70 + 0.4c for each \$1 over \$ 3,200
3,600	4,000	\$ 624.10 + 0.4c for each \$1 over \$ 3,600
4,000	4,800	\$ 752.50 + 0.4c for each \$1 over \$ 4,000
4,800	5,600	\$ 1,035.70 + 0.4c for each \$1 over \$ 4,800
5,600	6,400	\$ 1,342.10 + 0.4c for each \$1 over \$ 5,600
6,400	7,200	\$ 1,671.70 + 0.4c for each \$1 over \$ 6,400
7,200	8,000	\$ 2,022.10 + 0.4c for each \$1 over \$ 7,200
8,000	8,800	\$ 2,392.50 + 0.4c for each \$1 over \$ 8,000
8,800	10,000	\$ 2,782.10 + 0.4c for each \$1 over \$ 8,800
10,000	12,000	\$ 3,402.50 + 0.4c for each \$1 over \$10,000
12,000	16,000	\$ 4,502.50 + 0.4c for each \$1 over \$12,000
16,000	20,000	\$ 6,818.50 + 0.4c for each \$1 over \$16,000
20,000	32,000	\$ 9,234.50 + 0.4c for each \$1 over \$20,000
32,000	over	\$16,830.50 + 0.4c for each \$1 over \$32,000
Tax threshold		\$417

NOTE : An additional tax equal to 2.5 percent of the amount of tax calculated from this table is payable for the 1967-68 financial year.

Age Allowance:

Persons of pensionable age ie. men over 65 years and women over 60 years who were residents of Australia for the whole of the year of income are not required to pay tax unless their taxable income exceeded \$1196. For a taxpayer who contributes to the support of his/her spouse (where both fulfil the requirement of residence) no tax is payable unless the combined taxable income exceeds \$2106. 'Shading-in' provisions limited the tax payable by single aged persons with income from \$1196 to \$1451 to 45% of the excess over \$1196. For aged married couples whose combined taxable income was between \$2106 and \$3287 the tax payable was limited to 45% of the excess over \$2106.

Exemptions for aged persons for the 1967-68 income year were based on taxable income rather than net income as previously.

Dependant Deductions:

Spouse, daughter/housekeeper	\$312
Housekeeper	\$312
Parent, parent-in-law	\$312
Invalid relative	\$208

Rebate reduced by \$1 for each \$4 that separate net income exceeds \$130

Zone and Overseas Locality Rebates:

Zone A	\$540 plus 50 percent of rebates for dependants (including notional rebates for dependant children and students), housekeeper and sole parents
Zone B	\$90 plus 1/12 of rebates for dependants (including notional rebates for dependant children and students), housekeeper and sole parents

Overseas forces : Same as Zone A

Notional Child Rebates:

One child under 16, not being a student	\$208
Each other child under 16, not being a student	\$156
Student child	\$208

General Concessional Deductions:

	<u>Limits</u>
(1) Medical expenses	No limit
(2) Funeral expenses	\$100 each bereavement
(3) Life assurance and superannuation	\$1,200
(4) Education expenses	\$300 each dependant
(5) Rates and land taxes	No limit
(6) Payments to medical and hospital funds	No limit

GENERAL RATES OF TAX 1968-69 INCOME YEAR**Individuals:****Total Taxable income:****Tax on Total Taxable Income:**

Not less than \$	Not more than \$	
1	200	Nil + 0.4c for each \$1
200	300	\$ 0.80 + 1.2c for each \$1 over \$ 200
300	400	\$ 2.00 + 2.9c for each \$1 over \$ 300
400	500	\$ 4.90 + 4.5c for each \$1 over \$ 400
500	600	\$ 9.40 + 6.1c for each \$1 over \$ 500
600	800	\$ 15.50 + 8.2c for each \$1 over \$ 600
800	1,000	\$ 31.90 + 10.8c for each \$1 over \$ 800
1,000	1,200	\$ 53.50 + 12.5c for each \$1 over \$ 1,000
1,200	1,400	\$ 78.50 + 14.2c for each \$1 over \$ 1,200
1,400	1,600	\$ 106.90 + 15.9c for each \$1 over \$ 1,400
1,600	1,800	\$ 138.70 + 17.6c for each \$1 over \$ 1,600
1,800	2,000	\$ 173.90 + 19.3c for each \$1 over \$ 1,800
2,000	2,400	\$ 212.50 + 21.6c for each \$1 over \$ 2,000
2,400	2,800	\$ 298.90 + 24.6c for each \$1 over \$ 2,400
2,800	3,200	\$ 397.30 + 27.1c for each \$1 over \$ 2,800
3,200	3,600	\$ 505.70 + 29.6c for each \$1 over \$ 3,200
3,600	4,000	\$ 624.10 + 32.1c for each \$1 over \$ 3,600
4,000	4,800	\$ 752.50 + 35.4c for each \$1 over \$ 4,000
4,800	5,600	\$ 1,035.70 + 38.3c for each \$1 over \$ 4,800
5,600	6,400	\$ 1,342.10 + 41.2c for each \$1 over \$ 5,600
6,400	7,200	\$ 1,671.70 + 43.8c for each \$1 over \$ 6,400
7,200	8,000	\$ 2,022.10 + 46.3c for each \$1 over \$ 7,200
8,000	8,800	\$ 2,392.50 + 48.7c for each \$1 over \$ 8,000
8,800	10,000	\$ 2,782.10 + 51.7c for each \$1 over \$ 8,800
10,000	12,000	\$ 3,402.50 + 55.0c for each \$1 over \$10,000
12,000	16,000	\$ 4,502.50 + 57.9c for each \$1 over \$12,000
16,000	20,000	\$ 6,818.50 + 60.4c for each \$1 over \$16,000
20,000	32,000	\$ 9,234.50 + 63.3c for each \$1 over \$20,000
32,000	over	\$16,830.50 + 66.7c for each \$1 over \$32,000
Tax threshold		\$417

NOTE : An additional tax equal to 2.5 percent of the amount of tax calculated from this table is payable for the 1968-69 financial year.

Age Allowance:

Persons of pensionable age ie. men over 65 years and women over 60 years who were residents of Australia for the whole of the year of income are not required to pay tax unless their taxable income exceeded \$1248. For a taxpayer who contributes to the support of his/her spouse (where both fulfil the requirement of residence) no tax is payable unless the combined taxable income exceeds \$2184. Shading-in' provisions limited the tax payable by single aged persons with income from \$1248 to \$1532 to 45% of the excess over \$1248. For aged married couples whose combined taxable income was between \$2184 and \$3514 the tax payable was limited to 45% of the excess over \$2184.

Dependant Deductions:

Spouse, daughter/housekeeper	\$312
Housekeeper	\$312
Parent, parent-in-law	\$312
Invalid relative	\$208

Rebate reduced by \$1 for each \$4 that separate net income exceeds \$130

Zone and Overseas Locality Rebates:

Zone A \$540 plus 50 percent of rebates for dependants (including notional rebates for dependant children and students), housekeeper and sole parents

Zone B \$90 plus 1/12 of rebates for dependants (including notional rebates for dependant children and students), housekeeper and sole parents

Overseas forces : Same as Zone A

Notional Child Rebates:

One child under 16, not being a student	\$208
Each other child under 16, not being a student	\$156
Student child	\$208

General Concessional Deductions:

	<u>Limits</u>
(1) Medical expenses	No limit
(2) Funeral expenses	\$100 each bereavement
(3) Life assurance and superannuation	\$1,200
(4) Education expenses	\$300 each dependant
(5) Rates and land taxes	No limit
(6) Payments to medical and hospital funds	No limit

GENERAL RATES OF TAX 1969-70 INCOME YEAR**Individuals:****Total Taxable income:****Tax on Total Taxable Income:**

Not less than	Not more than	
\$	\$	
1	200	Nil
200	300	\$ 0.80 + 0.4c for each \$1 over \$ 200
300	400	\$ 2.00 + 0.4c for each \$1 over \$ 300
400	500	\$ 4.90 + 0.4c for each \$1 over \$ 400
500	600	\$ 9.40 + 0.4c for each \$1 over \$ 500
600	800	\$ 15.50 + 0.4c for each \$1 over \$ 600
800	1,000	\$ 31.90 + 0.4c for each \$1 over \$ 800
1,000	1,200	\$ 53.50 + 0.4c for each \$1 over \$ 1,000
1,200	1,400	\$ 78.50 + 0.4c for each \$1 over \$ 1,200
1,400	1,600	\$ 106.90 + 0.4c for each \$1 over \$ 1,400
1,600	1,800	\$ 138.70 + 0.4c for each \$1 over \$ 1,600
1,800	2,000	\$ 173.90 + 0.4c for each \$1 over \$ 1,800
2,000	2,400	\$ 212.50 + 0.4c for each \$1 over \$ 2,000
2,400	2,800	\$ 298.90 + 0.4c for each \$1 over \$ 2,400
2,800	3,200	\$ 397.30 + 0.4c for each \$1 over \$ 2,800
3,200	3,600	\$ 505.70 + 0.4c for each \$1 over \$ 3,200
3,600	4,000	\$ 624.10 + 0.4c for each \$1 over \$ 3,600
4,000	4,800	\$ 752.50 + 0.4c for each \$1 over \$ 4,000
4,800	5,600	\$ 1,035.70 + 0.4c for each \$1 over \$ 4,800
5,600	6,400	\$ 1,342.10 + 0.4c for each \$1 over \$ 5,600
6,400	7,200	\$ 1,671.70 + 0.4c for each \$1 over \$ 6,400
7,200	8,000	\$ 2,022.10 + 0.4c for each \$1 over \$ 7,200
8,000	8,800	\$ 2,392.50 + 0.4c for each \$1 over \$ 8,000
8,800	10,000	\$ 2,782.10 + 0.4c for each \$1 over \$ 8,800
10,000	12,000	\$ 3,402.50 + 0.4c for each \$1 over \$10,000
12,000	16,000	\$ 4,502.50 + 0.4c for each \$1 over \$12,000
16,000	20,000	\$ 6,818.50 + 0.4c for each \$1 over \$16,000
20,000	32,000	\$ 9,234.50 + 0.4c for each \$1 over \$20,000
32,000	over	\$16,830.50 + 0.4c for each \$1 over \$32,000
Tax threshold		\$417

NOTE : An additional tax equal to 2.5 percent of the amount of tax calculated from this table is payable for the 1969-70 financial year.

Age Allowance:

Persons of pensionable age ie. men over 65 years and women over 60 years who were residents of Australia for the whole of the year of income are not required to pay tax unless their taxable income exceeded \$1300. For a taxpayer who contributes to the support of his/her spouse (where both fulfil the requirement of residence) no tax is payable unless the combined taxable income exceeds \$2262.

Shading in - Single person - Taxable Income

Taxable income		Rebate
Nil	1,300	Nil
1,300	1,352	Nil + 16 2/3% of taxable income over \$1300

1,352	2,080	\$ 38.66 + 20	% of taxable income over \$1352
2,080	2,275	\$148.26 + 66 2/3%	of taxable income over \$2080

Married couple - Combined Taxable Income

Taxable income		Rebate	
Nil	2,262	Nil	
2,262	2,500	Nil	+ 16 2/3% of taxable income over \$2262
2,500	3,000	\$ 39.66 + 33 1/3%	of taxable income over \$2500
3,000	3,640	\$206.32 + 45	% of taxable income over \$3000
3,640	4,121	\$494.32 + 66 2/3%	of taxable income over \$3640

NOTE: The levy of 2.5% which is added to the tax payable under the ordinary rates of tax does not apply to the amounts to which tax payable is limited to under age allowance.

Dependant Deductions:

Spouse, daughter/housekeeper	\$312
Housekeeper	\$312
Parent, parent-in-law	\$312
Invalid relative	\$208

Rebate reduced by \$1 for each \$4 that separate net income exceeds \$130

Zone and Overseas Locality Rebates:

Zone A \$540 plus 50 percent of rebates for dependants (including notional rebates for dependant children and students), housekeeper and sole parents

Zone B \$90 plus 1/12 of rebates for dependants (including notional rebates for dependant children and students), housekeeper and sole parents

Overseas forces : Same as Zone A

Notional Child Rebates:

One child under 16, not being a student	\$208
Each other child under 16, not being a student	\$156
Student child	\$208

General Concessional Deductions:

	<u>Limits</u>
(1) Medical expenses	No limit
(2) Funeral expenses	\$100 each bereavement
(3) Life assurance and superannuation	\$1,200
(4) Education expenses	\$300 each dependant
(5) Rates and land taxes	No limit
(6) Payments to medical and hospital funds	No limit